

Redevelopment Agencies Financial Transactions Report Instructions



California State Controller

**Division of Accounting and Reporting
Local Government Reporting Section**

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Introduction

The purpose of the Redevelopment Agencies Financial Transactions Report is to provide financial data to the State Legislature and other interested parties about California redevelopment agencies and their activities on a basis as uniform and comparable as possible.

Pursuant to Government Code section 12463.3, the California State Controller has developed the Redevelopment Agencies Financial Transactions Report to collect information published in the *Community Redevelopment Agencies Annual Report*. This financial transactions report is to be prepared and submitted annually by all community redevelopment agencies created pursuant to Division 24 (commencing with section 33000) of the Health and Safety Code. Formerly, this information was gathered only from those agencies receiving tax increment revenues. Senate Bill 1387, Chapter 1523, Statutes of 1984, removed the tax increment revenue restriction, and requires the California State Controller to publish the information for each project area of each redevelopment agency. The legislation also requires the California State Controller to collect housing information required pursuant to subdivision (c) of section 33080.1 of the Health and Safety Code, and forward that information to the California Department of Housing and Community Development.

General Instructions

Filing Instructions:

All community redevelopment agencies that were formed under Community Redevelopment Law, Health and Safety (H&S) Code Division 24, Part 1, section 33000 et seq. must file annually a report that complies with H&S 33080.1 with the California State Controller's Office. The report must be filed within six months of the agency's fiscal year end. This law established by Senate Bill 1387, Chapter 1523, Statutes of 1984, requires the California State Controller to compile and publish certain information for each redevelopment agency. The legislation also requires the California State Controller to collect data on the housing aspects of redevelopment agencies on behalf of the State Department of Housing and Community Development.

General reporting instructions, electronic report format instructions, paper reporting forms, and the applicable California laws relating to the reporting requirements for preparing the Redevelopment Agencies Financial Transactions Report, are available on the California State Controller's Web site at <http://www.sco.ca.gov>.

What to File:

The following prescribed reports and audits must be submitted by the deadline:

- **Redevelopment Agencies Financial Transactions Report;**

Although the Redevelopment Agencies Financial Transactions Report itself is not required to be an audited report, it is intended to be based on audited financial data.

- **Housing and Community Development Report on the Status and Use of the Low and Moderate Income Housing Fund;**

- **Two copies of the Independent Financial Audit;** and

A component unit audit, with combining statements by project area and fund, to include an opinion of the agency's compliance with applicable laws and regulations governing redevelopment agencies. The Health and Safety Code section 33080.1 requires that a financial and compliance audit be completed within six months of the close of the fiscal year and submitted to the California State Controller. Please refer to the *Guidelines for Compliance Audits of California Redevelopment Agencies* for the compliance audit requirement information. This guideline is available on the California State Controller's Web site at <http://www.sco.ca.gov/ard/local/locprep/redevelop/>.

- **A copy of the Statement of Indebtedness that was filed with the County Auditor on or before October 1 following the fiscal year end of this report.**

General Instructions — (Continued)

When to File:

The report is due within six months after the close of the agency's fiscal year. For example, the report is due December 31st for a redevelopment agency whose fiscal year ends June 30th. Be advised that there is no statutory authority for the California State Controller to grant extensions for filing the report.

How to File:

All reports must be filed by the respective deadline via one of the following methods. Reports can be filed via the Internet File Transfer Protocol process, U.S. Mail, or Express Mail.

By File Transfer Protocol:

The electronic report can be filed via your agency's File Transfer Protocol or by using your Web browser. Please refer to the Automated Report Guidelines available on both the compact disc mailed and on the California State Controller's Web site at <http://www.sco.ca.gov/ard/local/locprep/redevelop/>. Please remember that the signed Cover Page Form and the U.S. Bureau of the Census Survey must be mailed to the California State Controller's Office to complete filing requirements.

By U.S. Mail:

California State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section - **Redevelopment Unit**
P.O. Box 942850
Sacramento, CA 94250-5875

By Express Mail:

California State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section – **Redevelopment Unit**
3301 C Street, Suite 700
Sacramento, CA 95816

General Instructions — (Continued)

Reporting Instructions:

Electronic Report Format

A compact disc (CD) will be mailed to each agency containing the electronic reporting forms and instructions for preparing the Redevelopment Agencies Financial Transactions Report. The automated reporting instructions provide a step-by-step guide on using the electronic reporting forms and the electronic filing of the completed report. A file containing your reported data will be generated once you complete your electronic report. This file can be submitted to the California State Controller's Office via the Internet. If you do not have access to the Internet to file electronically using the File Transfer Protocol, the completed electronic report can be copied to a diskette and mailed to the California State Controller's Office at the address above.

Paper Reports

Reporting forms and instructions can be printed from the electronic format report provided on the CD and are also available via the Internet at <http://www.sco.ca.gov/ard/local/locprep/redevelop/>. If you do not have access to a CD-ROM or the Internet, you can call (916) 445-5153 to request that forms and instructions be mailed to you.

Report Preparation Assistance

The answers to commonly asked questions can be found in these instructions. If an agency needs additional assistance, please contact the appropriate state agency as follows:

Questions on the financial and redevelopment agency achievement portions of the report should be directed to the California State Controller's Office at (916) 445-5153, or for the hearing impaired TDD only at (916) 323-4991.

Questions on the housing portion of the report should be directed to the California Department of Housing and Community Development at (916) 324-9629.

General Instructions — (Continued)

All required forms must be completed. Those forms referred to as “optional” must be completed if applicable to the agency’s activities, in order to prepare a complete report for the redevelopment agency.

Do not report any redevelopment agency transactions in the Counties Financial Transactions Report or the Cities Financial Transactions Report, regardless of governing body status or oversight responsibility. The transactions of each separate legal entity should be provided in the respective report prescribed by the California State Controller.

A separate schedule is provided for the reporting of non-agency debt. Generally non-agency debt and the related transactions are not included in the financial statements.

Accounting System

This report is based on the *10000 Redevelopment Agencies Accounting System* as prescribed by the California State Controller pursuant to section 53891 of the Government Code.

Accounting Basis

This report follows traditional fund accounting as used by governmental agencies, and the modified accrual basis is recommended.

Funds and Account Groups:

Capital Projects Fund

A fund created to account for financial resources to be used for the requisition or construction of major capital facilities (other than those financed by proprietary funds, Special Assessment Funds, and Trust Funds).

Debt Service Fund

A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Low/Moderate Income Housing Fund

A special revenue fund created pursuant to Health and Safety Code section 33334.3. **All transactions related to the Low and Moderate Income Housing Fund 20% set-aside requirement must be accounted for in this separate fund.** A reservation of fund balance or a separate account in another fund will not demonstrate compliance with the Health and Safety code requirements. To ensure consistency in reporting, the amounts reported on the California State Controller's forms should agree with the data reported on the California State Department of Housing and Community Development schedules.

General Instructions — (Continued)

Special Revenue/Other Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments) or to finance specified activities as required by law or administrative regulation. Any other funds which the agency has established (other than a "general fund" which should be included within Capital Projects above), are to be reported in this category.

General Long-Term Debt

A self-balancing group of accounts set up to account for the unmatured long-term debt.

General Fixed Assets

A self-balancing group of accounts set up to account for the fixed assets of the agency. Only those fixed assets required and retained for project area purposes will be accounted for in the project area general fixed asset account group. Do not report accumulated project costs or fixed assets held for investment and disposal in this account group.

Report all general operations of the agency in the Capital Projects Fund, rather than in the Special Revenue Fund. Tax increment revenues should only be reported in the Capital Projects Fund, Debt Service Fund, and/or Low and Moderate Income Housing Fund.

Reporting Format Requirements:

Report Whole Amounts

Eliminate the cents for amounts by rounding to the nearest dollar. For square footage and other measurements, report to the nearest whole number.

Entering Text Information

Several forms require text information to be entered, such as names, or descriptions. Do not enter this data in all upper case. Use proper case in names, titles, and field descriptions, such as Purpose of Issue on Long-Term Debt Forms. Other areas may ask for a description or explanation in text format. Again, do not use all upper case text.

Unused Forms

If preparing a paper report, please file only the forms used to complete your report.

Bracketed Amounts

If preparing a paper report, use brackets () to indicate a reduction or negative amount on a line item.

Required Versus Optional Forms

All required forms must be completed. Those forms referred to as "optional" must be completed, if applicable to the agency's activities in order to prepare a complete report for the agency. The reporting forms are organized in the order in which they should be completed.

Cover Page Form

This form allows the fiscal officer responsible for the report to signify that he or she has reviewed the agency's report and is submitting the report on behalf of the agency. The Cover Page Form must be submitted in paper form to the California State Controller's Office to complete filing requirements for this report.

Electronic Reports

The Cover Page Form can only be generated by the electronic report after all items entered on the report are validated by the electronic reporting program. The signed cover page must be submitted in paper form to complete filing requirements for the report.

Paper Reports

If preparing a paper report, please provide the agency's name, 11-digit identification number, and the fiscal year of the report. The signed Cover Page Form must be submitted in paper form to complete filing requirements.

General Information Form

The purpose of this form is to report pertinent, non-financial data about the redevelopment agency's officials, members of the governing body, and the preparer of the report. Provide all information requested. It is important to include data relating to who prepared the report and his or her telephone number, in the event that California State Controller's staff have questions while reviewing the report. A button has been provided for you to copy the prior year data so you do not have to retype the information. You must click this button first before entering data in other cells. You can then click on any cell to update the information if necessary.

To help expedite review of the reports, please be sure that all items are entered accurately. Your attention to the following details is appreciated.

Members of the Governing Body

Report the information requested to identify the chairperson and members of the governing body of the redevelopment agency. A minimum of five members' names are required to be reported.

Agency Officials

Report the information requested to identify the executive director, fiscal officer, and secretary of the redevelopment agency.

Mailing Address

Report the primary address where mail is received by the agency. Use two lines for the address, if necessary.

Phone

Provide the area code and phone number for the agency.

Report Prepared By

Report the full name, address, and phone number for the person who prepared the report submitted. This person will be the primary contact if the California State Controller's staff have questions while reviewing the report.

Independent Auditor

Report the full name, address, and phone number for the person responsible for the agency's independent audit report. This person will be a secondary contact if the California State Controller's staff have questions while reviewing the audit report.

Achievement Information (Unaudited) Form

The purpose of this form is to report information regarding the redevelopment agency's achievements completed during the fiscal year for which the report is being prepared. Achievements listed should be a direct result of the activities of the redevelopment agency.

Specific Instructions:

Description of Accomplishments

Provide a specific description of the agency's activities/accomplishments completed during the reporting year. Be as specific and concise as possible because this information may be published in the *Community Redevelopment Agencies Annual Report*. If preparing a paper report, use additional forms, if necessary, to provide a complete description.

Statistical Information:

Square Footage Completed

Report the total square footage of new construction or rehabilitated structures completed during the fiscal year of this report in each of the categories shown. Do not include work completed in prior years, or current construction-in-progress.

Jobs Created

Enter the number of new jobs created as a direct result of redevelopment activities.

Types Completed

Report the types of other projects or work completed by entering the corresponding letter for that category. Report all categories that correspond to the agency's activities. The categories to be used are as follows:

- A = Utilities
- B = Recreation
- C = Landscaping
- D = Sewer/Storm
- E = Streets/Roads
- F = Bus/Transit

Audit Information Form

The purpose of this form is to report information on the audit opinions received on the agency's annual independent financial and compliance audit.

Health and Safety Code section 33080.1 requires, in addition to the independent financial audit, that an annual compliance audit be conducted. Indicate the opinion given for each audit. **The California State Controller requires a Component Unit Audit presentation for the financial section in order to comply with Health and Safety Code section 33080.1. Comprehensive Annual Financial Reports will not be accepted.**

Specific Instructions:

General Questions

Report the answers to the questions asked by entering "Yes" or "No". Provide a brief explanation for those questions asked where requested.

Audit Opinions

Indicate the type of audit opinion given by entering the corresponding letter for the type of audit opinion received. Also report whether or not the final audit is complete. If the audit is not complete, report the estimated date of completion.

Financial Audit Opinion Types

Choose from one of the items listed below:

Unqualified
Qualified
Adverse
Disclaimer
Audit Incomplete

Reason for Receiving Opinions Other Than Unqualified Opinion

Specify the reason for the opinion stated in the financial audit report if other than "Unqualified".

Compliance Audit Opinion Types

Choose from one of the items listed below:

Unqualified
Positive/Negative, No Exceptions
Positive/Negative, Exceptions
Qualified
Adverse
Disclaimer
Compliance Audit Incomplete

Project Area Report Form

The purpose of this form is to report non-financial data for each project area of the redevelopment agency. A separate form must be completed for each project area.

In addition to reporting transactions specific to existing project areas, some agencies have established additional programs or projects not specifically reported within a single project area. Examples include a Mortgage Revenue Bond program not related to a specific project area, or, in the case of agencies with multiple project areas, accounting for the agency's Low and Moderate Income Housing Funds in a single fund. A separate Project Area Report Form must be completed for each separate project area or separate program. For a description of additional programs allowed, see "Code for Type of Project Area Report" below.

General Instructions:

Report the answers to the questions asked by entering "Yes" or "No" where appropriate. Provide the dates requested in a MM-DD-YY format (i.e., July 1, 2001 should be reported as 07-01-01).

Specific Instructions:

Project Area Name

Enter the name of the project area. The project area name on this form must be consistently reported throughout the life of the project area. Once established, a project area name cannot be changed for this report.

Code for Type of Project Area Report

Report the corresponding letter for the type of project area report. The types of project area reports are:

- P = Standard project area report. That is, a project area for which a project area plan has been adopted and implemented. The majority of all project area reports will fall under this category.
- S = Proposed (Survey) Project Area. If the project area plan has not been adopted, use this code.
- A = Administrative Fund. If an agency with multiple project areas has established a single administrative fund, use this code to indicate and report that fund.
- L = Consolidated Low and Moderate Income Housing Fund. If an agency with multiple project areas has established a single fund to account for the 20% set-aside to the Low and Moderate Income Housing Fund, use this code to indicate and report that fund.
- M = Mortgage Revenue Bond Program. Use this code to indicate and report a mortgage revenue bond program that is not related to a specific project area or project areas.

Project Area Report Form — (Continued)

O = Other Miscellaneous Funds or Programs. If an agency has any other programs or funds not included in the above descriptions, use this code to indicate and report that fund or program.

The remaining questions on the Project Area Report Form, except for “Will this Project Area be Carried Forward to Next Year”, are required for established project areas only. If reporting a Code Type other than “P”, do not complete the remaining questions on this form.

Does the Plan Include Tax Increment Provisions?

Specify “Yes” or “No” on whether the project plan includes tax increment provisions.

Date Project Area was Established

Report the original date of the project area plan. This date will remain the same for the life of the project area.

Most Recent Date Project Area Was Amended

Report the date of the most recent amendment.

Did this Amendment Add New Territory

Specify “Yes” or “No”. You only need to answer this question if the project area was ever amended.

Most Recent Date Project Area was Merged

Report the date of the most recent merger.

Will this Project Area be Carried Forward to Next Year

Specify “Yes” or “No”. You must answer this question for all code types of project areas.

Established Time Limits

Reporting the time limits for repayment of indebtedness, effectiveness of plan, and new indebtedness are required of every project area plan pursuant to Health and Safety code sections 33333.2 and 33333.6, regardless of when the project area was originally established. Refer to your project area plans to identify these dates.

Repayment of Indebtedness

Report the time limit established for the receipt of tax increment and repayment of indebtedness. Enter the date in year format only (i.e., 2001).

Effectiveness of Plan

Report the time limit established after which all activities must cease, except for the repayment of indebtedness. Enter the date in year format only (i.e., 2001).

Project Area Report Form — (Continued)

New Indebtedness

Report the time limit established for the incurrence of new indebtedness. After this date, no new indebtedness may be incurred. Enter the date in year format only (i.e., 2001).

Size of Project Area in Acres

Report the size in acres. Use whole numbers only.

Percentage of Land Vacant at the Inception of the Project Area

Report the percentage to the nearest tenth of a percentage point only (i.e., XX.X %).

Percentage of Land Developed at the Inception of the Project Area

Report the percentage to the nearest tenth of a percentage point only (i.e., XX.X %).

Objectives of the Project Area as Set Forth in the Project Area Plan

Report the corresponding letter for the objectives of the project area in the sequence provided as follows:

R = Residential

I = Industrial

C = Commercial

P = Public

O = Other

Description of Activities

Provide a general description of the project areas activities during the reporting year.

Assessed Valuation Data Form

The purpose of this form is to report assessed valuation information for each established project area.

Specific Instructions:

Project Area Name

Enter the name of the project area. The project area name on this form must be consistently reported throughout the life of the project area.

Frozen Base Assessed Valuation

Report the frozen base assessed valuation. This amount should not change from year to year, unless the project area plan has been amended or merged.

Increment Assessed Valuation

Report the amount of current increment assessed valuation. This will be the difference between the frozen base and the current assessed valuation reported on the next line.

Total Assessed Valuation

Report the amount of assessed valuation of the project area. Use the assessed valuation as of the date when the tax roll is set at the beginning of each tax year.

Pass-Through / School District Assistance Form

The purpose of this form is to report tax increment distribution, and all payments to educational institutions for each project area. A separate form must be completed for each project area receiving tax increment revenues.

Specific Instructions:

Project Area Name

Enter the name of the project area. The project area name on this form must be consistently reported throughout the life of the project area.

Amounts Paid to Taxing Agencies:

Tax Increment Pass-Through Detail:

Report the amount of tax increment allocated to the county, cities, school districts, community college district, and special districts pursuant to:

Health and Safety Code section 33401

Amounts paid to local taxing agencies based on agreements between these agencies and the redevelopment agency and/or payments made in lieu of property and school taxes. This will apply only to project area plans adopted on or before December 31, 1993.

Health and Safety Code section 33676

Tax rate and 2% Assessed Valuation increase(s) pursuant to Health & Safety Code section 33676. In addition, include payments to schools under section 33676(b) as amended, if applicable.

Health and Safety Code section 33607

Include all payments to local taxing agencies pursuant to section 33607.5 or 33607.7. This applies to all project areas plans established on or after January 1, 1994. All such project areas must report pass-through payments in this column. In addition, if a project area plan was amended on or after January 1, 1994, adding new territory, report all pass-through payments for the amended area.

Other Payments:

Report the amount of other payments allocated to the school districts and community college districts pursuant to Health and Safety Code sections 33445, and 33445.5, respectively.

Health and Safety Code sections 33445

Payments made for land and improvements.

Health and Safety Code sections 33445.5

Payments made to alleviate overcrowding.

Pass-Through / School District Assistance Form — (Continued)

Total Paid to Taxing Agencies

The electronic report will calculate **Total Paid to Taxing Agencies**. If preparing a paper report, enter the sum of each respective column on this line.

Total

The electronic report will calculate the **Total**. If preparing a paper report, enter the sum of each of the respective Health and Safety Code sections 33401, 33676, and 33607 lines for county, cities, school districts, community college district, and special districts, and enter the result in the **Total** column.

Net Amount to Agency

The electronic report will calculate **Net Amount to Agency**. If preparing a paper report, enter the amount of tax increment revenues available to the redevelopment agency after all payments to local taxing agencies have been made. **Net Amount to Agency** should equal **Gross Tax Increment Generated** minus **Total Paid to Taxing Agencies**.

Gross Tax Increment Generated

Report the total tax increment apportioned during the fiscal year.

Capital Improvement Detail Form

The purpose of this form is to report any amounts spent for capital project expenditures by the redevelopment agency on behalf of a taxing agency pursuant to Health and Safety Code sections 33401 or 33676. Information should be reported by project area. Complete more than one form, if needed. Each capital improvement expenditure must be reported.

Specific Instructions:

Project Area Name

Enter the name of the project area. The project area name on this form must be consistently reported throughout the life of the project area.

Description

Provide a brief description of the capital improvement for which the expenditure was made.

Name of Taxing Agency

Provide the name of the taxing agency on whose behalf the expenditure was made.

Amount

Report the amount of the capital improvement expenditure. Do not include those amounts reported on the **Tax Increment Pass-Through Detail Form**.

Code Section

Identify the Health and Safety (H&S) Code section under which the expenditure was made. Enter either H&S 33401 or H&S 33676.

Health & Safety Code section 33080.5 requires agencies to report any amounts spent on behalf of a taxing agency pursuant to sections 33401 or 33676. Each individual capital improvement must be reported

Summary of the Statement of Indebtedness — Project Area Form

The purpose of this form is to summarize the information contained in the Statement of Indebtedness (SOI) filed with the county auditor on or before October 1, annually. A separate project area report form must be filed for each project area.

It is important to remember that the SOI includes estimated future interest payments, as well as principal payments. Many items listed on the SOI are excluded from the Long-Term Debt Account Group. Do not attempt to reconcile the figures on the SOI to the balances on the long-term debt schedules.

Specific Instructions:

Project Area Name

Enter the name of the project area. The project area name on this form must be consistently reported throughout the life of the project area.

Tax Allocation Bond Debt

Report tax allocation bonds and notes only. Include estimated future interest as stated on the SOI. The items to be consolidated here should be related to bonded indebtedness and notes listed on the balance sheet as Tax Allocation Bonds Payable. Include all bonds and notes payable from tax increments.

Revenue Bonds

Report revenue bonds and certificates of participation only. Future interest should be included here as well. These items will cross-reference to the balance sheet, as Lease Revenue Bonds/Certificates of Participation Payable.

Other Long-Term Debt

Report any other indebtedness that has also been classified as a Long-Term Debt in the Long-Term Debt Account Group, but is not included in a reporting category otherwise provided, and is not owed to the governing body. Examples include, but are not limited to, notes to private individuals, bank loans, amounts owed as a lease-purchase obligation, and vacation/sick leave accruals.

City/County Debt

Report any obligation to the governing body of the agency, whether or not the obligation was set up as a long-term debt. Examples include, but are not limited to, advances, repayment obligations, future administrative expenditures, and refunding payments for projects.

Low and Moderate Income Housing Fund

Report any obligation to the Low and Moderate Income Housing Fund. Examples include, but are not limited to, estimated future Low/Mod 20% set-aside requirements, amounts owed due to borrowing for the Educational Revenue Augmentation Fund payments, and amounts owed due to deficits created by existing obligations or existing indebtedness.

Summary of the Statement of Indebtedness — Project Area Form — (Continued)

Other

Report any item listed on the SOI that has not been reported in a category otherwise provided. Examples include, but are not limited to, Disposition Development Agreements, future pass-through obligations to other local taxing agencies, and obligations to perform.

Total

The electronic report will calculate the **Total**. If preparing a paper report, enter the sum of **Tax Allocation Bond Debt, Revenue Bonds, Other Long-Term Debt, City/County Debt, Low and Moderate Income Housing Fund, and Other**.

Available Revenues

Report "Available Revenues" as reported on the "Calculation of Available Revenues" form included in the Statement of Indebtedness report sent to the County Auditor by October 1 of each year.

Net Tax Increment Requirements

The electronic report will calculate the **Net Tax Increment Requirements**. If preparing a paper report, enter **Total** minus **Available Revenues**.

Agency Long-Term Debt Form

The purpose of this form is to report all long-term debt of the redevelopment agency. All redevelopment agencies that had tax allocation bonds, revenue bonds, certificates of participation, tax allocation notes, or other long-term debt authorized and/or outstanding during the report year must complete this form. Use a separate form for each authorization.

Refunding bond issues should be reported, in addition to the original issue to be refunded, until the original issue is called and redeemed at which time the original issue will be matured. The original issue need not be reported if the original debt has been legally extinguished or defeased through the establishment of a trust which will be completely responsible for servicing the old debt.

Specific Instructions:

Project Area Name

Enter the name of the project area. The project area name on this form must be consistently reported throughout the life of the project area.

Bond Type

Indicate the type of bond that was issued (i.e., tax allocation bond, revenue bond, certificate of participation, tax allocation note, Financing Authority bonds, City/County Debt, U.S., State of California, Loans, Lease Obligation, Note, Deferred Pass-Throughs, Deferred Compensation, Other).

Year of Authorization

Enter the first year of authorization, not the year issued.

Principal Amount Authorized

Enter the amount of the authorization, whether or not fully issued.

Principal Amount Issued

Enter the total amount issued.

Purpose of the Issue

Identify the purpose for the debt issued.

Maturity Date Beginning Year

Enter the first maturity date for the debt issued.

Maturity Date Ending Year

Enter the ending maturity date for the debt issued.

Agency Long-Term Debt Form — (Continued)

Principal Amount Unmatured, Beginning of Fiscal Year

The electronic report will calculate the amount of **Principal Unmatured, Beginning of Fiscal Year**. If preparing a paper report, enter the amount reported as **Principal Amount Unmatured, End of Fiscal Year** on the agency's prior year report.

Adjustments Made During Year

Enter any adjustments to principal made during the fiscal year.

Adjustment Explanation

Provide a brief explanation for any adjustments made.

Interest Added to Principal

Report any interest adjustments made to debt principal during the fiscal year.

Principal Amount Issued During Fiscal Year

Enter the total amount issued during the fiscal year.

Principal Amount Matured During Fiscal Year

Enter the amount of principal paid during the fiscal year. Do not include the current portion of principal amounts that are payable in the following fiscal year.

Principal Amount Defeased During Fiscal Year

Enter the principal amount defeased during the fiscal year.

Principal Amount Unmatured, End of Fiscal Year

The electronic report will calculate **Principal Amount Unmatured, End of Fiscal Year**. If preparing a paper report, enter the difference between **Principal Amount Unmatured, Beginning of Fiscal Year** and the sum of **Adjustments**, **Principal Amount Issued**, minus **Principal Amount Matured** and **Principal Amount Defeased During Fiscal Year**.

Principal Amount in Default

Enter the principal amount due but unpaid at the end of the fiscal year.

Interest in Default

Enter the interest amount due but unpaid at the end of the fiscal year.

Non-Agency Long-Term Debt Form

The purpose of this form is to report all non-agency long-term debt of the redevelopment agency. All redevelopment agencies that had mortgage revenue, industrial development, commercial revenue bond, and certificate of participation authorized and/or outstanding during the report year must complete this form. Use a separate form for each authorization. Transactions relating to these issues should not be included in any other forms of the agency's report.

Specific Instructions:

Project Area Name

Enter the name of the project area. The project area name on this form must be consistently reported throughout the life of the project area.

Bond Type

Report the type of bond for which this information is being reported (i.e., mortgage revenue, industrial development, commercial revenue bond, and certificate of participation).

Year of Authorization

Enter the first year of authorization, not the year issued.

Principal Amount Authorized

Enter the amount of the authorization, whether or not fully issued.

Principal Amount Issued

Enter the total amount issued.

Purpose of the Issue

Identify the purpose for the debt issued.

Maturity Date Beginning Year

Enter the first maturity date for the debt issued.

Maturity Date Ending Year

Enter the ending maturity date for the debt issued.

Principal Amount Unmatured, Beginning of Fiscal Year

The electronic report will calculate the amount of **Principal Unmatured, Beginning of Fiscal Year**. If preparing a paper report, enter the amount reported as **Principal Amount Unmatured, End of Fiscal Year** on the agency's prior year report.

Non-Agency Long-Term Debt Form — (Continued)

Adjustments Made During Year

Enter any adjustments to principal made during the fiscal year.

Adjustment Explanation

Provide a brief explanation for any adjustments made.

Interest Added to Principal

Report any interest adjustments made to debt principal during the fiscal year.

Principal Amount Issued During Fiscal Year

Enter the total amount issued during the fiscal year.

Principal Amount Matured During Fiscal Year

Enter the amount of principal paid during the fiscal year. Do not include the current portion of principal amounts that are payable in the following fiscal year.

Principal Amount Defeased During Fiscal Year

Enter the principal amount defeased during the fiscal year.

Principal Amount Unmatured, End of Fiscal Year

The electronic report will calculate **Principal Amount Unmatured, End of Fiscal Year**. If preparing a paper report, enter the difference between **Principal Amount Unmatured, Beginning of Fiscal Year** and the sum of **Adjustments**, **Principal Amount Issued**, minus **Principal Amount Matured** and **Principal Amount Defeased During Fiscal Year**.

Principal Amount in Default

Enter the principal amount due but unpaid at the end of the fiscal year.

Interest in Default

Enter the interest amount due but unpaid at the end of the fiscal year.

Statement of Income and Expenditures — Revenues Form

The purpose of this form is to report all revenues of the project area for each of the governmental funds used to report redevelopment agency activities. A separate form must be completed for each project area.

Specific Instructions:

Report the revenue in the appropriate fund. The electronic report will calculate all total amounts. If preparing a paper report, sum the fund columns across rows and report the result in the total column. Likewise, sum all rows down and enter the result in **Total Revenues**.

Project Area Name

Enter the name of the project area. The project area name on this form must be consistently reported throughout the life of the project area.

Tax increment Gross

Report all moneys apportioned by the County Auditor to the redevelopment agency pursuant to section 33670 of the Health and Safety Code. **This is to be reported at gross of all pass-through payments, regardless of how paid.** Agencies reporting pass-through payments pursuant to section 33676 may report tax increment net of those payments.

Special Supplemental Subventions

Report special supplemental subventions revenues only. Supplemental roll revenue received from the County on the tax rolls is to be reported as Tax Increment revenue only.

Property Assessments

Report special assessments received for debt service purposes pursuant to section 33800 of the Health and Safety Code.

Sales and Use Tax

Report revenues received pursuant to section 33641(d) of the Health and Safety Code.

Transient Occupancy Tax

Report revenue received pursuant to section 33641(e) of the Health and Safety Code.

Interest income

Report interest earned on bank deposits, investments, and gain or loss on sale of investments.

Rental income

Report revenue from the use of land, building, or equipment.

Lease income

Report revenue from long-term lease agreements.

Statement of Income and Expenditures — Revenues Form — (Continued)

Sale of Real Estate

Report gross proceeds from the sale of land, structures, and improvements.

Gain on Land Held for Resale

Report a gain, if any, recognized in the period in which an actual sale is effected when land sold has been held as an investment.

Federal Grants

Report the proceeds from Federal grants.

Grants from Other Agencies

Report the proceeds from all other grants.

Bond Administrative Fees

Report fees charged for the administration of mortgage revenue bond programs.

Other Revenues

Report all other revenues for which an account is not otherwise provided.

Total Revenues

The electronic report will calculate **Total Revenues** for each fund. If preparing a paper report, sum all revenue categories and enter the result on this line.

Statement of Income and Expenditures — Expenditures Form

The purpose of this form is to report all expenditures of the project area for each of the governmental funds used to report redevelopment agency activities. A separate form must be completed for each project area.

Specific Instructions:

Report the expenditure in the appropriate fund. The electronic report will calculate all total amounts. If preparing a paper report, sum the fund columns across rows and report the result in the total column. Likewise, sum all rows down and enter the result in **Total Expenditures**.

Project Area Name

Enter the name of the project area. The project area name on this form must be consistently reported throughout the life of the project area.

Administration Costs

Report salary expenditures for non-technical employees, office rentals, insurance, communication, travel, printing, and advertising.

Professional Services

Report expenditures for attorney fees.

Planning, Survey, and Design

Report contracts for studies to determine potential rehabilitation projects, financial feasibility studies, land use plans, and coordination of social services provided in the area.

Real Estate Purchases

Report the cost of land and improvements acquired by purchase or condemnation. Also include back taxes.

Acquisition Expense

Report title fees, negotiator's costs, surveys, and maps for acquisition purposes.

Operation of Acquired Property

Report the costs of repairs or maintenance, ad valorem taxes, or payments in lieu of taxes, utilities, insurance, and property management fees.

Relocation Costs

Report the costs incurred for relocation analysis and execution, studies, and provisions of social needs for relocated residents.

Statement of Income and Expenditures — Expenditures Form — (Continued)

Relocation Payments

Report the direct aid to families for relocation.

Site Clearance Costs

Report the costs of working plans and drawings for site clearance.

Project Improvement / Construction Costs

Report the costs of improvements made after acquisition and construction costs.

Disposal Costs

Report the cost of commissions and fees to selling agents, recording fees, and real estate appraisals associated with disposal.

Loss on Disposition of Land Held for Resale

Report a loss, if any, recognized in the accounting period in which the sales price is determined.

Decline in Value of Land Held for Resale

Report the decline in value of land held for resale when recognizing the net realizable value.

Rehabilitation Costs

Report rehabilitation expenses for privately owned property, and appraisals for obtaining loans and grants.

Rehabilitation Grants

Report rehabilitation grants made to persons or families of low or moderate income.

Interest Expense

Report interest expense on bonds or other indebtedness, or call premium applicable to early retirement of bonds. Enter any bond discount amount.

Fixed Asset Acquisitions

Report the cost or market value of lands, structures, or equipment. Do not enter either accumulated project costs or land and improvements held for resale.

Subsidies to Low and Moderate Income Housing

Report subsidies pursuant to sections 33334.2 and 33487 of the Health and Safety Code.

Debt Issuance Costs

Report professional fees, under-writing discounts, registration fees, and other costs incurred in selling a bond issue.

Statement of Income and Expenditures — Expenditures Form — (Continued)

Other Expenditures

Report all other expenditures for which an account is not otherwise provided. Include on this line the amounts passed through to other local taxing entities pursuant to section 33401, 33676, or 33607 of the Health and Safety Code.

Debt Principal Payments:

Tax Allocation Bonds and Notes

Report the repayment of principal on tax allocation bonds. For each project area, this amount should equal the **Principal Amount Matured During Fiscal Year** (total of all tax allocation bonds plus tax allocation notes matured amounts) on the **Agency Long-Term Debt Form**.

Revenue Bonds, Certificates of Participation, Financing Authority Bonds

Report the repayment of principal on revenue bonds. For each project area, this amount should equal the **Principal Amount Matured During Fiscal Year** (total of all revenue bonds, certificates of participation, and financing authority bond matured amounts) on the **Agency Long-Term Debt Form**.

City/County Advances and Loans

Report the repayment of principal on long-term loans from the City (or County). For each project area, this amount should equal the **Principal Amount Matured During Fiscal Year** (total of all City (or County) matured amounts) on the **Agency Long-Term Debt Form**.

Other Long-Term Debt

Report the repayment of principal on all other long-term debt. For each project area, this amount should equal the **Principal Amount Matured During Fiscal Year** (total of all other long-term debt matured amounts) on the **Agency Long-Term Debt Form**.

Total Expenditures

The electronic report will calculate **Total Expenditures** for each fund. If preparing a paper report, sum all expenditure categories and enter the results on this line.

Excess (Deficiency) Revenues Over (Under) Expenditures

The electronic report will calculate **Total Expenditures** for each fund. If preparing a paper report, subtract **Total Expenditures** from **Total Revenues** and enter the result on this line for each column.

Statement of Income and Expenditures — Other Financing Sources (Uses) Form

The purpose of this form is to report all other financing sources of the project area for each of the governmental funds used to report redevelopment agency activities. A separate form must be completed for each project area.

Specific Instructions:

Report the other financing source (use) in the appropriate fund. The electronic report will calculate all total amounts. If preparing a paper report, sum the fund columns across rows and report the result in the total column. Likewise, sum all rows down and enter the result in **Total Other Financing Sources (Uses)**, being sure to deduct payments and transfers out as appropriate.

Project Area Name

Enter the name of the project area. The project area name on this form must be consistently reported throughout the life of the project area.

Proceeds of Long-Term Debt

Report the net proceeds from long-term debt of all types, including premiums and discounts on the sale of bonds.

Proceeds of Refunding Bonds

Report the net proceeds from long-term debt issued in order to defease an existing debt through an advance refunding.

Payment to Refunded Bond Escrow Agent

Report payments to an escrow agent to defease an old debt from the proceeds of newly issued debt.

Advances From City/County

Report proceeds from an advance made by the city or county.

Sale of Fixed Assets

Report proceeds from the sale of capitalized assets that are owned by the agency.

Miscellaneous Financing Sources (Uses)

Report all other financing sources or (uses) not reported in a category otherwise provided.

Statement of Income and Expenditures — Other Financing Sources (Uses) Form — (Continued)

Operating Transfers In

Report amounts legally authorized for transfer from one fund to another fund of the Redevelopment Agency. **Do not** include moneys transferred to the oversight entity, or any other funds thereof, on this line. Transfers to or from the oversight entity are to be treated as an arms-length, third party transaction, and should be reported as a revenue or expenditure item accordingly.

Tax Increment Transfers In

Report tax increment transferred in from other funds in order to satisfy legal set-aside requirements or management requirements.

Operating Transfers Out

Report amounts legally authorized for transfer from one fund to another fund of the Redevelopment Agency. **Do not** include moneys transferred to the oversight entity, or any other funds thereof, on this line. Transfers to or from the oversight entity are to be treated as an arms-length, third party transaction, and should be reported as a revenue or expenditure item accordingly.

Tax Increment Transfers Out (to the Low and Moderate Income Housing Fund)

Report amounts of tax increment recorded as revenue in the Capital Projects Fund, Debt Service Fund, or other Funds that was transferred out of those funds to the Low and Moderate Income Housing Fund.

Total Other Financing Sources (Uses)

The electronic report will calculate **Total Other Financing Sources (Uses)**. If preparing a paper report, sum **Proceeds of Long-Term Debt, Proceeds of Refunding Bonds, Advances From City/County, Sale Of Fixed Assets, Miscellaneous Financing Sources, Operating Transfers In, and Tax Increment Transfers In**, then subtract **Payment to Refunded Bond Escrow Agent, Miscellaneous Financing Uses, Operating Transfers Out, and Tax Increment Transfers Out**, and enter the result on this line.

Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses

The electronic report will calculate this amount. If preparing a paper report, sum **Excess (Deficiency) Revenues Over (Under) Expenditures** and **Total Other Financing Sources (Uses)**.

Equity, Beginning of Period

The electronic report will carry forward the amount reported as **Equity, End of Period** from the agency's prior year report. If preparing a paper report, enter the amount reported as **Equity, End of Period** from the agency's prior year report.

Statement of Income and Expenditures — Other Financing Sources (Uses) Form — (Continued)

Prior Period Adjustments

Report correction of an error from a prior period statement or any other adjustments on this line.

Residual Equity Transfers

Report the transfer of residual equity to/from another entity/project area upon the conclusion of operations. Report nonrecurring or non-routine transfers of equity between funds.

Other (Specify)

Do not enter any data here this year. It is not calculating correctly and will cause errors when creating the output file. Use Prior Year Adjustment line instead.

Other Total

The electronic report will calculate the total of all items entered as Other (Specify). If preparing a paper report, enter the sum of all items listed as Other (Specify).

Equity, End of Period

The electronic report will calculate **Equity, End of Period**. If preparing a paper report, enter the sum of amounts entered in **Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses, Equity Beginning of Period, Prior Period Adjustments, Residual Equity Transfers, and Other**. This amount, when all project areas are aggregated, must equal the amount entered in **Total Equities** of the balance sheet for each individual fund.

Balance Sheet — Assets and Other Debits Form

The purpose of this form is to report the account balances in a combined balance sheet of the agency as a whole. Project area accounts are consolidated by fund type and account groups on this form. The following accounts are as prescribed in the *10000 Redevelopment Agencies Accounting System*.

Specific Instructions:

Report the account balances in the respective fund and account groups for the following accounts.

Assets and Other Debits:

Cash and Imprest Cash

Report money, including instruments generally used and accepted as money, on hand or in banks.

Cash with Fiscal Agent

Report cash on deposit with fiscal agent for the payment of bonds and interest.

Tax Increments Receivable

Report the amount of tax increment revenue due to the agency per section 33670 of the Health and Safety Code.

Accounts Receivable

Report the uncollected portion of earned revenues for which a receivable account is not otherwise provided.

Accrued Interest Receivable

Report the interest earned, but uncollected, on notes, time deposits, loans, securities, or other investments.

Loans Receivable

Report the amount of collectible obligations in the form of notes receivable and similar evidences of money due.

Contracts Receivable

Report the amounts due the agency arising from contractual obligations.

Lease Payments Receivable

Report the total amount due on long-term capital agreements.

Unearned Finance Charge

Report the unearned portion of long-term capital lease receivables to be amortized over the term of the lease.

Balance Sheet — Assets and Other Debits Form — (Continued)

Due from Capital Projects Fund

Report only those amounts due from Capital Projects funds of the redevelopment agency. Do not include amounts due from any entity outside of the redevelopment agency.

Due from Debt Service Fund

Report only those amounts due from Debt Service funds of the redevelopment agency. Do not include amounts due from any entity outside of the redevelopment agency.

Due from Low/Moderate Income Housing Fund

Report only those amounts due from Low/Moderate Income Housing funds of the redevelopment agency. Do not include amounts due from any entity outside of the redevelopment agency.

Due from Special Revenue/Other Funds

Report only those amounts due from Special Revenue/Other funds of the redevelopment agency. Do not include amounts due from any entity outside of the redevelopment agency.

Investments

Report securities or other property in which money is invested and which is ultimately expected to be converted into cash.

Other Assets

Report all assets for which an account is not otherwise provided.

Investment - Land Held for Resale

Report the cost or market value of land, or if acquired by gift, the appraised value on the date received.

Allowance For Decline

A contra-asset account to "land held for resale" used to adjust the value of land held for resale. Used only if an agreed upon value has been established with a purchaser, but the transaction has not yet been finalized.

Fixed Assets: Land, Structures, and Improvements

Report fixed assets acquired for redevelopment agency purposes for which the agency is to retain title.

Equipment

Report equipment acquired for redevelopment agency purposes for which the agency is to retain title.

Amount Available in Debt Service Fund

Amounts available to pay the outstanding principal of long-term debt over its remaining term.

Balance Sheet — Assets and Other Debits Form — (Continued)

Amount to be Provided for Payment of Long-Term Debt

Amounts to be provided to pay the outstanding principal of long-term debt over its remaining term.

Total Assets and Other Debits

This amount must equal total liabilities, Other Credits, and Equities. The electronic report will calculate the **Total Assets and Other Debits** for each fund. If preparing a paper report, enter the sum of all assets and other credits for each fund.

Balance Sheet — Liabilities and Other Credits Form

The purpose of this form is to report the account balances in a combined balance sheet of the agency as a whole. Project area accounts are consolidated by fund type and account groups on this form. The following accounts are as prescribed in the *10000 Redevelopment Agencies Accounting System*.

Specific Instructions:

Report the account balances in the respective fund and account groups for the following accounts.

Liabilities and Other Credits:

Accounts Payable

Report amounts owed for goods and services received, and for judgments against the agency.

Interest Payable

Report interest due on bonds and loans.

Tax Anticipation Notes Payable

Report short-term tax anticipation notes payable.

Loans Payable

Report loans payable only.

Other Liabilities

Report all liabilities for which an account is not otherwise provided.

Due to Capital Projects Fund

Report only those amounts due to Capital Projects funds of the redevelopment agency. Do not include amounts due to any entity outside of the redevelopment agency.

Due to Debt Service Fund

Report only those amounts due to Debt Service funds of the redevelopment agency. Do not include amounts due to any entity outside of the redevelopment agency.

Due to Low/Moderate Income Housing Fund

Report only those amounts due to Low/Moderate Income Housing funds of the redevelopment agency. Do not include amounts due to any entity outside of the redevelopment agency.

Due to Special Revenue/Other Fund

Report only those amounts due to Special Revenue/Other funds of the redevelopment agency. Do not include amounts due to any entity outside of the redevelopment agency.

Balance Sheet — Liabilities and Other Credits Form — (Continued)

Tax Allocation Bonds Payable

Report the principal amount of tax allocation bonds and notes outstanding which are payable from tax increment revenues. This amount should agree with the combined total of tax allocation bonds and tax allocation notes entered on the Agency Long-Term Debt form for all project areas.

Lease Revenue Bonds, Certificates of Participation, Financing Authority Bonds Payable

Report the principal amount of revenue bonds, certificates of participation outstanding which are payable from other dedicated revenues. This amount should agree with the combined total of revenue bonds, certificates of participation, and Financing Authority Bonds entered on the Agency Long-Term Debt form for all project areas.

All Other Long-Term Debt

Report the principal amount of all other capitalized long-term debt outstanding. This amount should agree with the combined total of "other long-term debt" entered on the Non-Agency Long-Term Debt form.

Total Liabilities and Other Credits

The electronic report will calculate the **Total Liabilities and Other Credits** for each fund. If preparing a paper report, enter the sum of all liabilities and other credits for each fund.

Equities:

Investment In General Fixed Assets

Report the amount invested in general fixed assets.

Fund Balance - Reserved

Report the amount of fund equity that is reserved for specific purposes and which is not available for financing the expenditure program of the current fiscal period.

Fund Balance - Unreserved - Designated

Report the segregated portion of fund balance to indicate tentative plans for financial resources to be used in a future period.

Fund balance - Unreserved - Undesignated

Report the amount of fund equity that is free and unencumbered for future budget financing.

Total Equities

Net of total assets less total liabilities and other credits. This should agree with the combined total of **Equity, End of Period** on all project area Income Statements for each fund.

Balance Sheet — Liabilities and Other Credits Form — (Continued)

Total Liabilities, Other Credits, and Equities

This amount must equal total Assets and Other Debits. The electronic report will calculate the **Total Liabilities and Other Credits** for each fund. If preparing a paper report, enter the sum of all liabilities and other debits for each fund.

Statement of Income and Expenditures — Summary, Combined Transfers In/Out

The purpose of this form is to report the summary of all Operating Transfers In and Out and the Tax Increment Transfers In and Out from all project area reports.

Specific Instructions:

Operating Transfers In

The electronic reporting form will calculate **Operating Transfers In**. If preparing a paper report, enter the sum of all **Operating Transfers In** from the **Statement of Income and Expenditures – Other Financing Sources** for each project area.

Tax Increment Transfers In

The electronic reporting form will calculate **Tax Increment Transfers In**. If preparing a paper report, enter the sum of all **Tax Increment Transfers In** from the **Statement of Income and Expenditures – Other Financing Sources** for each project area.

Operating Transfers Out

The electronic reporting form will calculate **Operating Transfers Out**. If preparing a paper report, enter the sum of all **Operating Transfers Out** from the **Statement of Income and Expenditures – Other Financing Sources** for each project area.

Tax Increment Transfers Out

The electronic reporting form will calculate **Tax Increment Transfers Out**. If preparing a paper report, enter the sum of all **Tax Increment Transfers Out** from the **Statement of Income and Expenditures – Other Financing Sources** for each project area.